

For Illustrative Purposes Only

RECOMMENDED SCHEDULE	DISTRESSED PROPERTY
	IMPROVEMENT VALUE
\$3,000,000 ... 5 Years	1,500,000 - 5 Years
1st - 100% deferred	
2nd - 100% deferred	
3rd - 75% deferred	
4th - 50% deferred	
5th - 25% deferred	
\$1,500,000 - \$2,999,999 - 2 years	500 - 1,499,999
1st - 100% deferred	
2nd - 100% deferred	
\$500,000 - \$1,499,999 - 2 years	250,000 - 499,999
1st - 100% deferred	
2nd - 50% deferred	
\$250,000 - \$499,999 - 2 years	100,000 - 249,999
1st - 50% deferred	
2nd - 25% deferred	
\$100,000 - \$249,999 - 1 year	50,000 - 99,999
1st - 50% deferred	